

California Secretary of State

Nonprofit Corporations

Choose a name and check for availability.

A name may be adopted if the name is not the same as or too similar to an existing name on the records of the California Secretary of State or if the name is not misleading to the public.

- Name Availability (www.sos.ca.gov/business/be/name-availability.htm): This webpage provides general information about adopting a corporate name, and the option to check for name availability or reserve a proposed name by submitting a request by mail or in person.

Domestic (California created) Nonprofit Corporations:

Nonprofit corporations are formed under the Nonprofit Corporation Law commencing with California Corporations Code section 5000. The most common types of nonprofit corporations established in California are public benefit corporations (commencing with California Corporations Code section 5110), mutual benefit corporations (commencing with California Corporations Code section 7110) and religious corporations (commencing with California Corporations Code section 9110).

- **Forming the Corporation:** To form a nonprofit corporation in California, Articles of Incorporation must be filed with the California Secretary of State. (California Corporations Code sections 5120-5122 [for public benefit corporations], 7120-7122 [for mutual benefit corporations], and 9120-9122 [for religious corporations].) Either use the following forms, or draft your own statutorily compliant free form document:
 - Articles of Incorporation of a Public Benefit Corporation (Form ARTS-PB)
www.sos.ca.gov/business/corp/pdf/articles/arts-pb.pdf
 - Articles of Incorporation of a Mutual Benefit Corporation (Form ARTS-MU)
www.sos.ca.gov/business/corp/pdf/articles/arts-mu.pdf
 - Articles of Incorporation of a Religious Corporation (Form ARTS-RE)
www.sos.ca.gov/business/corp/pdf/articles/arts-re.pdf
- **Statement of Information:** A Statement of Information (Form SI-100) must be filed with the California Secretary of State within 90 days after filing the Articles of Incorporation and every other year thereafter during the applicable filing period. The applicable filing period is the calendar month in which the Articles of Incorporation were filed and the immediately preceding five calendar months. (California Corporations Code section 6210 [for public

benefit corporations], 8210 [for mutual benefit corporations] or 9660 [for religious corporations].) Note: If the corporation was formed to manage a common interest development association, the corporation also must file a Statement By Common Interest Development Association (Form SI-CID) together with the Statement of Information. (California Civil Code section 1363.6.):

- Statement of Information (Form SI-100)
www.sos.ca.gov/business/corp/pdf/so/corp_so100.pdf
- Statement by Common Interest Development Association (Form SI-CID)
www.sos.ca.gov/business/corp/pdf/so/corpua_cid.pdf

Note: The failure of a corporation to file the Statement of Information may result in the assessment of a \$50 penalty. The failure of a corporation to file the Statement of Information for two consecutive filing periods may result in the suspension of the corporation's rights, powers and privileges in California. (California Corporations Code sections 5008.6, 6810, 8810 or 9690, and California Revenue and Taxation code section 19141).

- **Amending the Articles of Incorporation:** To amend or restate the articles of incorporation, a certificate of amendment or restated articles of incorporation must be filed with the California Secretary of State. (California Corporations Code sections 5810-5820 [for public benefit and religious corporations], 7810-7820 [for mutual benefit corporations], 9680 [for religious corporations - this section makes Sections 5810-5820 applicable to religious corporations].) Following are the document samples we provide for corporations to use as a template when drafting their own statutorily compliant document:
 - Certificate of Amendment – Nonprofit
www.sos.ca.gov/business/corp/pdf/amendments/corp-amdtnp.pdf
 - Restated Articles of Incorporation – Nonprofit
www.sos.ca.gov/business/corp/pdf/amendments/corp-restnp.pdf
- **Dissolving the Corporation:** To dissolve a nonprofit corporation in California, the corporation must file a Certificate of Election to Wind Up and Dissolve prior to or together with a Certificate of Dissolution. However, if the election to dissolve is made by the vote of all the members, or if the corporation has no members, by the vote of all the directors, only the Certificate of Dissolution is required to be filed. (California Corporations Code sections 6611 and 6615 [public benefit and religious corporations], 8611 and 8615 [mutual benefit corporations], and 9680 [religious corporations - this section makes Sections 6611 and 6615 applicable to religious corporations].) Following is a link to a single PDF package that contains both forms. Note:

Corporations can either use these forms, or draft their own statutorily compliant free form documents:

- Certificate of Election to Wind Up and Dissolve – Nonprofit (Form ELEC NP) and Certificate of Dissolution – Nonprofit (Form DISS NP)
www.sos.ca.gov/business/corp/pdf/dissolutions/corp_npdiss.pdf

Foreign (created outside California) Nonprofit Corporations:

- **Qualifying the Corporation:** A nonprofit corporation from another state or country may qualify in California to transact intrastate business, as defined in California Corporations Code section 191, by filing a Statement and Designation by Foreign Corporation (Form S&DC-S/N - www.sos.ca.gov/business/corp/pdf/foreign/s&dc-sn.pdf) with the California Secretary of State's office. (California Corporations Code section 2105.)
- **Amending the Corporate Name:** A qualified nonprofit corporation from another state or country must file an Amended Statement by Foreign Corporation (Form ASDC - www.sos.ca.gov/business/corp/pdf/foreign/corp-asdc.pdf) with the California Secretary of State's office when the name of the corporation has changed or if changing an assumed name. (California Corporations code section 2107.)
- **Statement of Information:** A Statement of Information (Form SI-350 - www.sos.ca.gov/business/corp/pdf/so/corp_so350.pdf) must be filed with the California Secretary of State's office within 90 days after filing the Statement and Designation by Foreign Corporation and each year thereafter during the applicable filing period. The applicable filing period is the calendar month in which the Statement and Designation by Foreign Corporation was filed and the immediately preceding five calendar months. (California Corporations Code section 1502.)

Note: The failure of a corporation to file the Statement of Information may result in the assessment of a \$250 penalty. The failure of a corporation to file the Statement of Information for two consecutive filing periods may result in the forfeiture of the corporation's rights, powers and privileges in California. (California Corporations Code sections 2204, 2205 and 2206, and California Revenue and Taxation code section 19141.)

- **Surrendering the Foreign Qualified Corporation:** A qualified nonprofit corporation may surrender its authority to transact intrastate business in California by filing a Certificate of Surrender of Right to Transact Intrastate Business (www.sos.ca.gov/business/corp/pdf/foreign/corp-surr.pdf) with the California Secretary of State. (California Corporations Code section 2112.)

Other California Secretary of State links:

- Forms, Samples & Fees (www.sos.ca.gov/business/be/forms.htm): This webpage provides links to the various business entity forms and documents filed with the California Secretary of State's office including nonprofit corporations
- Corporate Filing Tips (www.sos.ca.gov/business/be/filing-tips-corp.htm): This webpage provides tips for completing or drafting documents to be filed with the California Secretary of State's office.
- Information Requests (www.sos.ca.gov/business/be/information-requests.htm): This webpage provides information on how to request copies of filed documents and certificates of status or filing.
- Service Options (www.sos.ca.gov/business/be/service-options.htm): This webpage describes the online services available, and provides information about submitting filing and information requests to the California Secretary of State's office.
- Frequently Asked Questions (www.sos.ca.gov/business/be/faqs.htm): This webpage answers the most common frequently asked questions relating to business entity filings and information requests.
- Processing Times (www.sos.ca.gov/business/be/processing-times.htm): This webpage, updated daily, provides the current processing times for filing and information requests submitted by mail and over the counter.
- Contact Information (www.sos.ca.gov/business/be/contact.htm): This webpage lists the California Secretary of State's office hours, phone number, street address (for delivery in person) and mailing addresses (for delivery by mail).
- Business Resources (www.sos.ca.gov/business/be/resources.htm): This webpage lists links to the websites of other governmental agencies a business may need to contact in order to ensure proper compliance statewide.